

Exhibit 3

**ED&F
MAN**

E D & F MAN CAPITAL MARKETS LIMITED

The Goldstein Law Group PC 401K Profit Sharing Plan FBO Sheldon and
Scott Goldstein
61 Broadway
Suite 1915
New York
NY 10006
USA

Your New Account and Status: <ELECTIVE PROFESSIONAL>

Thank you for contacting us with regard to opening an account with E D & F Man Capital Markets Limited ("MCM"). In order for us to proceed there is certain information that we need to provide you with to explain and document the terms of MCM's relationship with you.

MCM is authorised and regulated in the UK by the Financial Services Authority (the "FSA"). The FSA requires us to provide you with certain information in accordance with the rules of the FSA (the "FSA Rules"). As such, please ensure you read this letter and the enclosed materials carefully.

We are required by the FSA Rules to categorise you for the purpose of the services that we provide to you. We have determined, based on those rules, that you will be categorised as an **"Elective Professional Client"**. As a Professional Client, the FSA Rules state that it is your responsibility to keep us informed of any change that could affect your categorisation and we require you to do so.

In addition, the FSA Rules state that you have the right to request re-categorisation as a Retail Client, whereby you would be entitled to additional protections under the FSA Rules. Please be aware, however, that MCM does not accept Retail Clients and if you ask to be re-categorised as a Retail Client, we would not be able to proceed any further with your application.

It is your responsibility to inform MCM of any changes that could affect your categorisation.

The following documents are attached:

- (i) **MCM's Terms and Conditions of Business**
These Terms and Conditions set out the contractual terms that govern our relationship but are subject to, where relevant, any transaction-specific documentation (e.g. ISDA, GMRA) as entered into between you and us from time to time and as the case may be.
- (ii) **Rate Card**
This sets out our fees and charges (this may be sent under separate cover).
- (iii) **Application Form**

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Please

complete this Form and provide the documentation requested in order to verify your identity. A signed and completed Form, including supporting documentation and a signed copy of this cover letter, should be returned to us.

(iv) **MCM's Professional Client Disclosure Document and Order Execution Policy**

These documents outline the main risks that you should be aware of which arise through the different services and investments that we may offer to you and explains the difference in the protections afforded to different client types under the FSA Rules. This risk disclosure is in no way intended to replace the need to seek your own independent advice. The Order Execution Policy sets out the procedures that MCM follows in the execution of your orders, particularly in relation to client order handling and the applicability of best execution. This Policy includes the Risk Disclosure Document.

Any assets, including cash, held or received by us from you or in respect of your account will be dealt with in accordance with clause 10(b) ("Assets Transferred") of our Terms and Conditions. In respect of certain products we may be able to offer you a segregated account and treat money received from you in respect of these products as "client money" subject to the FSA Rules. Please contact us if you require any further information.

You are advised to read the referenced documentation carefully and retain it for your records. If you have any questions about any of the documentation or about your client categorisation, please contact your MCM representative or the Compliance Department.

We look forward to our new business relationship with you.

Yours sincerely

Documentation Department

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**Confirmation of
Election Statement/FSA Client Categorisation**

I/We hereby request and consent to be categorised by MCM as an Elective Professional client. I/We confirm that I/we have read and understood the Professional Client Disclosure Document and Order Execution Policy.

I/we further confirm to you that I am/we are an experienced and knowledgeable investor, am/are capable of making investment decisions, and understand the risks involved with investing in complex products.

I/we understand that, under the FSA Rules, it is my/our obligation to inform you of any change that could affect my/our categorisation as a Professional client I/We also understand that it is my/our responsibility to ask MCM for a higher level of protection if I am/we are unable to properly assess or manage the risks involved.

I/we understand that, under the FSA Rules, it is my/our obligation to inform you of any change that could affect my/our categorisation as a Professional client.

I/We confirm that I/We have had sufficient time to consider the implications of being categorised as a Professional Clients including the implications described in your letter.

Signature(s):



Name(s):

SHELDON GOLDSTEIN

Date:

4/18/12

Acknowledgement of ATT Status

I/We acknowledge that my account/s with MCM will be treated as ATT and that I have read and understood the relevant sections of the MCM Terms and Conditions. In addition I acknowledge that MCM does not provide segregation where I/we trade OTC products or have been granted a credit facility.

Signature(s):



Name(s):

SHELDON GOLDSTEIN

Date:

4/18/12